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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE:	*	Chapter 11
	*	
DELPHI CORPORATION, et al.,	*	Case No. 05-44481 (RDD)
	*	
	*	(Jointly Administered)
Debtors.	*	
	*	

**GEORGIA DEPARTMENT OF REVENUE'S RESPONSE TO DEBTORS' NINTH
OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502(b)
AND FED. R. BANKR. P. 3007 TO CERTAIN (A) INSUFFICIENTLY
DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS'
BOOKS AND RECORDS, (C) UNTIMELY CLAIMS, AND (D) CLAIMS
SUBJECT TO MODIFICATION**

COMES NOW the Georgia Department of Revenue, by and through counsel,
Thurbert E. Baker, Attorney General for the State of Georgia, and responds to the
Debtors' Ninth Omnibus Objection to Claims filed in the above case as follows:

The Georgia Department of Revenue has filed claim number 2335 against Delphi Automotive Systems LLC ("Debtor") for unpaid sales and use taxes in the total amount of \$3,007.60. The Department's claim is based on the September of 2005 sales and use tax return filed by Debtor. The Debtor timely filed and remitted payment of its September of 2005 sales and use tax liability but the check was not honored by Debtor's bank. The Debtor issued another check to satisfy the face amount of the liability. However, the new check was issued after the due date. As a result, the vendor's

compensation deduction on the return was disallowed and interest and penalties accrued. Due to the bad check, the Debtor owes \$146.60 in tax, \$429.59 in interest, and \$2,431.41 in penalties related to the September of 2005 sales and use tax liability.

Pursuant to O.C.G.A. § 48-8-49(a), dealers are required to file sales and use tax returns and remit sales and use tax payments on or before the twentieth day of the following month. If a dealer fails to timely pay its outstanding sales and use tax liability, the dealer's vendor's compensation deduction shall be disallowed. O.C.G.A. § 48-8-50(b). In addition, if a dealer fails to file and pay its sales and use tax liability in a timely fashion "a penalty to be added to the tax in the amount of 5 percent or \$5.00, whichever is greater, if the failure is for not more than 30 days and an additional 5 percent or \$5.00, whichever is greater, for each additional 30 days or fraction of 30 days during which the failure continues." O.C.G.A. § 48-8-66. Further O.C.G.A. § 48-2-40 provides that "taxes owed the state ... shall bear interest at 1 percent per month from the date the tax is due until the date the tax is paid."

WHEREFORE, the Georgia Department of Revenue respectfully requests that its claim be allowed as filed and that it be granted such other and further relief as this Court deems just and proper.

This 15th day of March, 2007.

Respectfully submitted,

THURBERT E. BAKER 033887
Attorney General

R.O. LERER 446962
Deputy Attorney General

W. WRIGHT BANKS, JR. 036156
Senior Assistant Attorney General

/s/ Oscar B. Fears, III
OSCAR B. FEARS, III 257020
Assistant Attorney General

CERTIFICATE OF SERVICE

I do hereby certify that I have this day served a copy of the foregoing GEORGIA DEPARTMENT OF REVENUE'S RESPONSE TO DEBTORS' NINTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) INSUFFICIENTLY DOCUMENTS CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY CLAIMS, AND (D) CLAIMS SUBJECT TO MODIFICATION upon:

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by placing the same into the United States mail with adequate, first-class postage placed thereon.

This 15th day of March, 2007.

/s/ Oscar B. Fears, III
OSCAR B. FEARS, III
Assistant Attorney General